

EXHIBIT 3

List of Known BLMIS/Bernard L. Madoff Bank and Brokerage Accounts

| Name on Account Statement - 1 | Name on Account Statement - 2 | Date of Name Change | Banking / Financial Institution ^[1] | Account Number | Earliest Available Statement | Latest Available Statement |
|---|--|---------------------|--|-----------------------|------------------------------|----------------------------|
| Bernard L Madoff Investment Securities LLC | No Change | n/a | Bank of America | xxx-x8229 | Dec-06 | Feb-09 |
| Bernard L Madoff | No Change | n/a | Bank of America | xxxx-x-x0329 | Dec-98 | Jun-01 |
| Bernard L Madoff Investment Securities LLC | No Change | n/a | Bank of New York | xx4239 | Mar-05 | May-07 |
| Master Trust - Master Custody Account / Bernard L Madoff | Custodian Account / Bernard L Madoff | Dec-00 | Bank of New York | xx6715 | Jul-99 | Jun-09 |
| Bernard L Madoff Investment Securities LLC | No Change | n/a | Bank of New York | xxx-xx0052 | May-08 | Dec-08 |
| Bernard L Madoff | No Change | n/a | Bank of New York | xxx-xxx1050 | Jul-99 | May-09 |
| Bernard L Madoff / Ruth Madoff | No Change | n/a | Bank of New York | xxx-xxx2156 | Jan-02 | Dec-02 |
| Bernard L Madoff Investment Securities LLC | No Change | n/a | Bank of New York | xxx-xxx2-393 | Jul-99 | Jan-09 |
| Bernard L Madoff / Ruth Madoff | No Change | n/a | Bank of New York | xxxxxx2690 | Dec-97 | Jul-10 |
| Bernard L Madoff | No Change | n/a | Bank of New York | xxx-xxx3-878 | Jan-98 | Apr-00 |
| Bernard L Madoff Investment Securities LLC | No Change | n/a | Bank of New York | xxx-xxx4-391 | May-03 | Jan-09 |
| Bernard L Madoff | No Change | n/a | Bank of New York | xxx-xxx6-412 | Jun-99 | May-09 |
| Bernard L Madoff | Bernard L Madoff Investment Securities LLC | May-01 | Bank of New York | xxx-xxx6-621 | Jan-98 | Jan-09 |
| Bernard L Madoff Investment Securities LLC | No Change | n/a | Bank of New York | xxx-xxx6-918 | Sep-03 | Feb-09 |
| Bernard L Madoff | Bernard L Madoff Investment Securities LLC | May-01 | Bank of New York | xxx-xxx7-065 | Jun-00 | Aug-07 |
| Bernard L Madoff | Bernard L Madoff Investment Securities LLC | May-01 | Bank of New York | xxx-xxx7-826 | Jan-98 | Jan-09 |
| Bernard L Madoff | Bernard L Madoff Investment Securities LLC | May-01 | Bank of New York | xxx-xxx9-934 | Jan-98 | Jan-09 |
| Bernard L Madoff Securities LLC | No Change | n/a | Bank of New York / Pershing LLC (Imperial Capital) | xxx-xx7646 | Apr-08 | Dec-08 |
| Bernard L Madoff Securities | No Change | n/a | Bank of New York / Pershing LLC (Janco Partners Inc) | xxx-xx2296 | Mar-05 | Dec-08 |
| Bernard L Madoff | No Change | n/a | Bank of New York / Pershing LLC (Link Brokers Derivatives Corporation) | xxx-xx1141 | Oct-08 | Dec-08 |
| Bernard L Madoff Inv Sec LLC c/o Bernard L Madoff Inv Sec LLC | No Change | n/a | Bank of New York / Pershing LLC (Merriman Curhan Ford) | xxx-xx0425 | Dec-07 | Dec-08 |
| Bernard L Madoff Inv Sec LLC c/o Bernard L Madoff Inv Sec L | No Change | n/a | Bank of New York / Pershing LLC (Merriman Curhan Ford) | xxx-xx3028 | Jun-06 | Sep-08 |
| Bernard L Madoff Inv Sec LLC c/o Bernard L Madoff Inv Sec LLC | No Change | n/a | Bank of New York / Pershing LLC (Merriman Curhan Ford) | xxx-xx5612 | Aug-08 | Sep-08 |
| Bernard L Madoff Investment Securities LLC | No Change | n/a | Bank of New York / Pershing LLC (Pali Capital Inc) | xxx-xx5078 | Mar-08 | Dec-08 |
| Bernard L Madoff | No Change | n/a | Bank of Tokyo | xxx-xx0025 | Nov-98 | Dec-98 |
| Bernard L Madoff | No Change | n/a | Bankers Trust Company | xx-xx0-417 | Dec-98 | Jan-01 |
| Bernard L Madoff | No Change | n/a | Bankers Trust Company | xx-xx0-599 | Dec-98 | Jul-00 |
| Madoff, Bernard L | No Change | n/a | Banque Nationale de Paris | xxx-xxxxxx-xxx-x00-47 | Nov-98 | Mar-00 |
| Bernard L Madoff Inv Sec LLC | No Change | n/a | Barclays / Lehman | xxx1370 | May-07 | Aug-08 |
| Bernard L Madoff | No Change | n/a | Barclays / Lehman | xxx8820 | Sep-04 | Dec-05 |
| Bernard L Madoff Inv Sec | No Change | n/a | Barclays / Lehman | xxx-x1151 | Dec-06 | Feb-07 |
| Bernard L Madoff Inv Sec | No Change | n/a | Barclays / Lehman | xxx-x1172 | Feb-05 | Jun-07 |
| Bernard L Madoff Inv Sec | No Change | n/a | Barclays / Lehman | xxx-x1574 | Dec-06 | Dec-06 |
| Bernard L Madoff Inv Sec | No Change | n/a | Barclays / Lehman | xxx-x3646 | Oct-06 | Nov-07 |
| Bernard L Madoff Inv Sec | No Change | n/a | Barclays / Lehman | xxx-x3680 | Jul-07 | Jul-08 |
| Bernard L Madoff Investment Securities LLC | No Change | n/a | Barclays / Lehman | xxx-x4435 | May-07 | Nov-08 |
| Bernard L Madoff | No Change | n/a | Barclays / Lehman | xxx-x6152 | Jun-03 | May-06 |
| Bernard L Madoff Inv Sec | No Change | n/a | Barclays / Lehman | xxx-x7981 | Feb-07 | May-07 |
| Bernard L Madoff Inv Sec | No Change | n/a | Barclays / Lehman | xxx-x8624 | Jan-07 | Mar-07 |
| Bernard L Madoff | No Change | n/a | Barclays / Lehman | xxx-x4398 | Sep-00 | Nov-08 |
| Mr ou Mme Bernard Madoff | No Change | n/a | Barclays Bank PLC | xxxxxx x 01 01 | Dec-03 | Nov-08 |
| Bernard L Madoff Investment Securities LLC | No Change | n/a | Bear Stearns | xxx-xxxx1 418 | May-05 | Sep-08 |
| Bernard L Madoff Investment Securities LLC | No Change | n/a | Bear Stearns | xxx-xxxx1 JJ4 | May-05 | Mar-08 |
| Bernard L Madoff | Bernard L Madoff Investment Securities LLC | May-04 | Bear Stearns | xxx-xxxx8 163 | Jun-98 | Apr-06 |
| Bernard Madoff Securities LLC | No Change | n/a | Bear Stearns Securities Corp (American Technology Research) | xxx-xxxx9 999 | May-07 | Sep-08 |
| Bernard L Madoff Investment Securities LLC | No Change | n/a | Bear Stearns Securities Corp (Cohmad Securities Corp) | xxx-xxxx1 018 | May-01 | Feb-06 |
| Madoff Investment Securities FAO Madoff Inv Securities | No Change | n/a | Bear Stearns Securities Corp (Friedman, Billings Ramsey & Co) | xxx-xxxx2 R55 | Apr-06 | Mar-08 |

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| Madoff Investment | No Change | n/a | Bear Stearns Securities Corp (Gabelli & Company Inc) | xxx-xxxx7 125 | Apr-08 | Sep-08 |
| Bernard L Madoff Sec LLC | No Change | n/a | Bear Stearns Securities Corp (Johnson Rice & Co LLC) | xxx-x3396 | May-05 | Dec-07 |
| Bernard L Madoff Investment Securities LLC | No Change | n/a | Bear Stearns Securities Corp (Miller Tabak + Co LLC) | xxx-xxxx8 976 | Jun-05 | Sep-08 |
| Bernard L Madoff | No Change | n/a | Bear Stearns Securities Corp (Miller Tabak Roberts Securities LLC) | xxx-xxxx7 S10 | Jan-07 | Dec-08 |
| Bernard L Madoff Investment Securities LLC | No Change | n/a | Bear Stearns Securities Corp (Needham & Company LLC) | xxx-xxxx3 605 | Jul-07 | Mar-08 |
| Bernard L Madoff Investments Securities LLC | No Change | n/a | Bear Stearns Securities Corp (Order Execution Services LLC) | xxx-xxxx6 001 | Jan-05 | Jan-07 |
| Bernard L Madoff Investment Securities LLC | No Change | n/a | Bear Stearns Securities Corp (Pali Capital Inc) | xxx-xxxx6 400 | Jan-07 | Mar-08 |
| Bernard L Madoff Investment | No Change | n/a | CIBC | xxx-x0217 | Dec-08 | Apr-09 |
| BLMIS | | | CIBC | xxxxxx0626 | No statements available | No statements available |
| BLMIS | | | CIBC | xxxxxx7326 | No statements available | No statements available |
| Bernard L Madoff Investment Securities LLC | No Change | n/a | Citi Smith Barney | xxx-xx31-12 | Apr-06 | Aug-08 |
| Bernard L Madoff | No Change | n/a | Citigroup | xxx-xx46-11 | Aug-99 | Sep-08 |
| Bernard L Madoff | No Change | n/a | Commerce Bank NA / TD Bank NA | xxx-xx0814 | Dec-08 | Dec-08 |
| Bernard L Madoff Investment Securities LLC | No Change | n/a | Credit Suisse | xG8DD | Feb-05 | Dec-08 |
| Bernard L Madoff Investment Securities LLC | No Change | n/a | Credit Suisse | xxx-xx9386 | Apr-08 | May-09 |
| Bernard L Madoff Investment Securities | No Change | n/a | Fidelity | xxx-xx0027 | May-05 | May-05 |
| B L Madoff Investment Sec | No Change | n/a | Fidelity | xxx-xx2622 | Nov-92 | Jan-09 |
| Bernard L Madoff Investment Securities | No Change | n/a | Fidelity | xxx-xx6507 | May-93 | Jul-94 |
| Bernard L Madoff | No Change | n/a | Fidelity | xxx-xx9043 | Aug-98 | Jan-09 |
| Madoff Investment Securities FAO Bernard L Madoff | No Change | n/a | Fidelity / National Financial Services (Batenkill Capital) | xxx-xx0150 | Jan-05 | Sep-05 |
| Bernard L Madoff Invst Secs | Bernard L Madoff Invst Sec / Broker Dealer A/C | Oct-05 | Fidelity / National Financial Services (Gordon Haskett Capital Corp) | xxx-xx7532 | Mar-05 | Mar-07 |
| Bernard L Madoff Invst Secs LLC / Madoff | No Change | n/a | Fidelity / National Financial Services (Kaufman Brothers LP) | xxx-xx0425 | Oct-08 | Nov-08 |
| Bernard Madoff Invst Secs LLC | No Change | n/a | Fidelity / National Financial Services (Ladenburg Thalmann & Co Inc) | xxx-xx1185 | Jan-08 | Jan-08 |
| Bernard L Madoff Securities | No Change | n/a | Fidelity / National Financial Services (Thomas Weisel Partners) | xxx-xx7520 | May-06 | Nov-08 |
| Madoff | Broker Dealer Crd Acct Madoff | Oct-05 | Fidelity / National Financial Services (Tradetrek Securities) | xxx-xx2437 | Jun-05 | Apr-08 |
| Bernard L Madoff Inv Sec LLC | No Change | n/a | Jeffries & Co (Merriman Curhan Ford) | xxx-x8302 | Mar-06 | Jun-06 |
| Bernard L Madoff Investment Securities | No Change | n/a | JPMorgan Chase | x x3414 | Apr-02 | Dec-08 |
| Bernard L Madoff | Bernard L Madoff Investment Securities | Sep-02 | JPMorgan Chase | x x4276 | Apr-98 | May-01 |
| Bernard L Madoff Investment Securities | No Change | n/a | JPMorgan Chase | xxxx9466 | Sep-07 | Feb-09 |
| Bernard L Madoff | No Change | n/a | JPMorgan Chase | xxx-xx0700 | Dec-98 | Apr-02 |
| Bernard L Madoff | No Change | n/a | JPMorgan Chase | xxx-xx1535 | Dec-98 | Apr-02 |
| Bernard L Madoff | No Change | n/a | JPMorgan Chase | xxx-xx1543 | Dec-98 | Apr-02 |
| Bernard L Madoff | Bernard L Madoff Investment Securities | Sep-02 | JPMorgan Chase | xxxxx1703 | Dec-98 | Mar-09 |
| Bernard Madoff / Ruth Madoff | No Change | n/a | JPMorgan Chase | xxxxxxx8765 | Dec-01 | Nov-08 |
| Bernard L Madoff | Bernard L Madoff Investment Securities | Sep-02 | JPMorgan Chase | xxxxxxxxx1509 | Dec-98 | Mar-09 |
| Bernard L Madoff - Expense | No Change | n/a | JPMorgan Chase | xxxx-xxxxx7-509 | Dec-98 | Feb-01 |
| Bernard L Madoff Investment Securities | No Change | n/a | JPMorgan Securities, Inc | xxx-xx4332 | Mar-07 | Nov-08 |
| Bernard L Madoff Investment Securities LLC | No Change | n/a | M & T Securities | xxx-xx4039 | May-07 | Mar-09 |
| Bernard L Madoff Inv Secs / Bernard L Madoff Invest Secur | No Change | n/a | Merrill Lynch | xxx-x5U55 | Oct-05 | Dec-07 |
| Bernard L Madoff Inv Secs / Bernard L Madoff Invest Secur | No Change | n/a | Merrill Lynch | xxx-x5U55 | Jul-08 | Nov-08 |
| Bernard L Madoff | No Change | n/a | Morgan Stanley | xxx xx0719 | Dec-99 | Feb-09 |
| Bernard L Madoff Investment Secs | No Change | n/a | Paribas | xxx-xxxxxx-xxx-xx21-01 | Nov-98 | Apr-00 |

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| Bernard L Madoff Inv Sec LLC | <i>No Change</i> | <i>n/a</i> | Raymond James | xxxx3532 | Nov-08 | Dec-08 |
| Bernard L Madoff Investment Securities | <i>No Change</i> | <i>n/a</i> | UBS Financial Services | x xx x0733 | Dec-06 | Nov-08 |
| Bernard L Madoff Securities LLC | <i>No Change</i> | <i>n/a</i> | UBS Financial Services | xx xxx18 CG | Jan-05 | Nov-08 |
| Bernard L Madoff Investment Securities | <i>No Change</i> | <i>n/a</i> | Wachovia Capital Markets | xxxx4607 | Jan-08 | Nov-08 |
| Bernard L Madoff Investment Securities | <i>No Change</i> | <i>n/a</i> | Wall St Access | xxx-xx1975 | Apr-07 | Dec-08 |
| Bernard L Madoff Investment Securities LLC | <i>No Change</i> | <i>n/a</i> | Wall St Access | xxx-xx6906 | Jun-07 | Nov-07 |

^[1] The names in parentheses represent the financial advisor or broker-dealer associated with the listed account.